

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 73394</b>
Petitioner: <b>YOON CHANGSHIK &amp; MINJA</b>  v. Respondent: <b>BOULDER COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been accepted by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:  

**County Schedule No.: R0080502**  
**Category: Valuation/Protest Appeal      Property Type: Commercial**
2. Petitioner is protesting the 2017 actual value of the subject property.
3. The parties agreed that the 2017 actual value of the subject property should be reduced to:

**Total Value: \$915,000**  
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

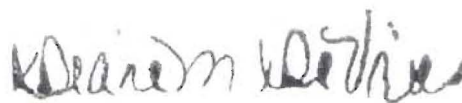
**ORDER:**

Respondent is ordered to reduce the 2017 actual value of the subject property, as set forth above.

The Boulder County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 6th day of April 2018.

**BOARD OF ASSESSMENT APPEALS**

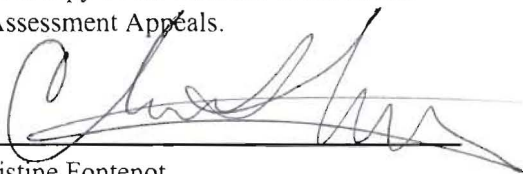


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Diane M. DeVries



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Debra A. Baumbach

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



\_\_\_\_\_  
Christine Fontenot



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER: 73394

BOARD OF ASSESSMENT APPEALS  
2018 MAR 28 PM 3:49

Account Number: R0080502

STIPULATION (As To Tax Year 2017 Actual Value)

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YOON CHANGSHIK & MINJA

Petitioner,

vs.

Boulder County Board of Equalization,

Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2017 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows:

950 Elgin Avenue, Longmont, CO

2. The subject property is classified as office use.
3. The County Assessor assigned the following actual value to the subject property on the NOV for tax year 2017:

Total                      \$1,192,800

4. The County Assessor assigned the following actual value to the subject property on the NOD for tax year 2017:

Total                      \$1,192,800

5. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Total                      \$1,192,800

6. After further review and negotiation, Petitioner and County Board of Equalization agree to the tax year 2017 actual value for the subject property:

Total                      \$915,000

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STIPULATION (As To Tax Year 2017 Actual Value)

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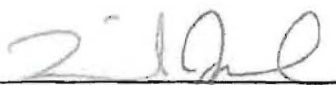
7. Brief narrative as to why the reduction was made:

Appropriate consideration was given to the sales comparison, income and cost approaches to value. This stipulation takes into account the subject property's attributes after comparison and appropriate adjustments to timely, proximate, and similarly situated comparable sales.

8. This hearing set for April 20th, 2018 shall be vacated.

9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 9th day of March, 2018.

  
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JOSEPH C. SANSONE CO.

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By:   
\_\_\_\_\_  
CYNTHIA BRADDOCK

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